Edwin Mecabe Managing Director Corporate Actions & Market Watch



OCT 042012

Washington, DC 20549



October 4, 2012

CEMMS

001-35691

Chief, Information Technology Securities and Exchange Commission Division of Corporation Finance 100 F Street, NE MS 3040 Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, DIRECTV (Guarantor), DIRECTV HOLDINGS LLC (Issuer), DIRECTV FINANCING CO., INC. (Issuer), 4.375% Senior Notes due 2029 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 4, 2012. Tentative listing date – October 5, 2012.

Sincerely,

El And In